

106TH CONGRESS  
2D SESSION

# H. R. 1023

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## AN ACT

For the relief of Richard W. Schaffert.

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## AN ACT

For the relief of Richard W. Schaffert.

1       *Be it enacted by the Senate and House of Representa-*  
2   *tives of the United States of America in Congress assembled,*

1 **SECTION 1. WAIVER OF TIME LIMITATIONS.**

2 (a) IN GENERAL.—The limitations set forth in sec-  
3 tions 6511 and 6514(a) of the Internal Revenue Code of  
4 1986 (relating to period of limitation on filing claim and  
5 on allowance of credits or refunds for tax overpayment)  
6 shall not apply to a claim filed by Richard W. Schaffert  
7 of Lincoln, Nebraska, for credit or refund of an overpay-  
8 ment of the individual Federal income tax Richard W.  
9 Schaffert paid for the taxable year 1983.

10 (b) DEADLINE.—Subsection (a) shall apply only if  
11 Richard W. Schaffert submits a claim pursuant to such  
12 subsection within the 1-year period beginning on the date  
13 of the enactment of this Act.

Passed the House of Representatives February 1,  
2000.

Attest:

*Clerk.*